

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Monroe-Gregg School District (5900)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$3,726,834	\$3,807,699	\$3,981,696	\$3,956,220	1.5%	-0.6%
Non - Certified Salaries	120	\$471,755	\$465,639	\$530,371	\$530,304	3.0%	0.0%
Group Health Insurance	222	\$260,210	\$323,639	\$350,049	\$329,045	6.0%	-6.0%
Textbooks	630	\$212,987	\$44,826	\$139,262	\$308,432	9.7%	121.5%
Social Security Certified	212	\$266,348	\$272,933	\$287,822	\$279,715	1.2%	-2.8%
Teacher Retirement Fund, After 7-1-95	216	\$208,906	\$218,654	\$248,539	\$260,843	5.7%	5.0%
Transfer Tuition to Ed. Service Agencies Outside State	565	\$130,884	\$104,446	\$180,936	\$201,716	11.4%	11.5%
Pupil Services	313	\$93,985	\$147,394	\$143,164	\$151,744	12.7%	6.0%
Operational Supplies	611	\$59,762	\$81,844	\$116,394	\$111,849	17.0%	-3.9%
Other Employee Benefits	241 - 290	\$62,345	\$79,890	\$79,434	\$81,500	6.9%	2.6%
Pre-2008 Object Code - Temporary Salaries	130	\$64,530	\$57,042	\$55,185	\$79,605	5.4%	44.3%
Instructional Programs Improvement Services	312	\$11,240	\$10,704	\$22,940	\$49,080	44.6%	113.9%
Social Security Noncertified	211	\$39,143	\$39,586	\$44,920	\$46,108	4.2%	2.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$66,359	\$59,269	\$52,221	\$45,736	-8.9%	-12.4%
Public Employees Retirement Fund	214	\$31,743	\$30,455	\$39,981	\$42,063	7.3%	5.2%
Instruction Services	311	\$0	\$19,797	\$59,289	\$16,515	NA	-72.1%
Group Accident Insurance	223	\$14,099	\$13,864	\$16,141	\$15,282	2.0%	-5.3%
Group Life Insurance	221	\$7,504	\$7,883	\$11,122	\$10,658	9.2%	-4.2%
Severance/Early Retirement Pay	213	\$0	\$22,520	\$0	\$10,495	NA	NA
Travel	580	\$1,840	\$2,735	\$2,617	\$6,501	37.1%	148.4%
Library Books	640	\$9,045	\$10,009	\$4,471	\$6,223	-8.9%	39.2%
Other Supplies and Materials	615, 660 - 689	\$70	\$0	\$0	\$4,600	184.7%	NA
Repairs and Maintenance Services	430	\$0	\$0	\$0	\$1,140	NA	NA
Dues and Fees	810	\$110	\$1,008	\$447	\$755	61.9%	68.9%
Periodicals	650	\$1,327	\$1,157	\$576	\$277	-32.4%	-51.9%
Professional Development	748	\$0	\$0	\$2,575	\$149	NA	-94.2%
Other Purchased Services	593	\$0	\$0	\$0	\$107	NA	NA
Other Professional and Technical Services	319	\$0	\$142,898	\$154,284	\$0	NA	-100.0%
Computer Hardware	741	\$19,899	\$734	\$0	\$0	-100.0%	NA
Content	747	\$3,600	\$0	\$0	\$0	-100.0%	NA
Miscellaneous Objects	876 - 899	\$301	\$34	\$500	\$0	-100.0%	-100.0%
Staff Services	314	\$2,600	\$0	\$0	\$0	-100.0%	NA
Postage and Postage Machine Rental	532	\$1,113	\$1,809	\$0	\$0	-100.0%	NA
Printing and Binding	550	\$343	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$5,768,881	\$5,968,467	\$6,524,936	\$6,546,664	3.2%	0.3%
Student Instructional Support							
Certified Salaries	110	\$503,464	\$534,761	\$573,300	\$600,553	4.5%	4.8%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Non - Certified Salaries	120	\$158,268	\$160,631	\$165,499	\$171,700	2.1%	3.7%
Group Health Insurance	222	\$135,006	\$101,959	\$100,913	\$98,031	-7.7%	-2.9%
Teacher Retirement Fund, After 7-1-95	216	\$30,221	\$44,698	\$53,266	\$55,646	16.5%	4.5%
Social Security Certified	212	\$39,093	\$38,933	\$41,461	\$42,747	2.3%	3.1%
Pupil Services	313	\$38,635	\$45,105	\$42,577	\$38,155	-0.3%	-10.4%
Public Employees Retirement Fund	214	\$11,072	\$12,689	\$13,918	\$15,742	9.2%	13.1%
Social Security Noncertified	211	\$11,206	\$11,439	\$10,403	\$12,078	1.9%	16.1%
Other Employee Benefits	241 - 290	\$9,152	\$9,151	\$9,152	\$9,152	0.0%	0.0%
Operational Supplies	611	\$4,936	\$10,655	\$7,628	\$5,318	1.9%	-30.3%
Travel	580	\$1,479	\$1,444	\$3,181	\$5,185	36.8%	63.0%
Group Accident Insurance	223	\$2,716	\$2,953	\$2,816	\$2,816	0.9%	0.0%
Instructional Programs Improvement Services	312	\$2,861	-\$150	\$682	\$2,328	-5.0%	241.4%
Other Professional and Technical Services	319	\$0	\$6,712	\$6,847	\$2,101	NA	-69.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$7,576	\$3,192	\$1,980	\$1,995	-28.4%	0.8%
Group Life Insurance	221	\$1,212	\$1,224	\$1,224	\$1,224	0.2%	0.0%
Dues and Fees	810	\$185	\$0	\$240	\$951	50.7%	295.5%
Equipment	730	\$0	\$135	\$0	\$0	NA	NA
Student Instructional Support Total		\$957,080	\$985,531	\$1,035,087	\$1,065,722	2.7%	3.0%
Overhead and Operational							
Non - Certified Salaries	120	\$998,496	\$971,499	\$1,036,926	\$1,197,383	4.6%	15.5%
Vehicles	731	\$250,729	\$176,626	\$247,201	\$493,168	18.4%	99.5%
Other Professional and Technical Services	319	\$273,460	\$323,415	\$347,838	\$362,284	7.3%	4.2%
Food Purchases	614	\$289,487	\$288,679	\$312,704	\$296,251	0.6%	-5.3%
Heating and Cooling for Buildings - Electricity	621	\$196,923	\$237,392	\$279,332	\$253,526	6.5%	-9.2%
Light and Power - Other Than Heating and Cooling	625	\$180,067	\$224,049	\$215,078	\$221,926	5.4%	3.2%
Cleaning Services	420	\$129,043	\$146,482	\$200,546	\$208,215	12.7%	3.8%
Repairs and Maintenance Services	430	\$109,425	\$147,220	\$183,634	\$203,706	16.8%	10.9%
Operational Supplies	611	\$103,151	\$128,800	\$131,609	\$149,921	9.8%	13.9%
Certified Salaries	110	\$114,453	\$137,580	\$142,295	\$142,869	5.7%	0.4%
Gasoline and Lubricants	613	\$120,019	\$134,460	\$144,347	\$125,443	1.1%	-13.1%
Group Health Insurance	222	\$120,002	\$111,044	\$100,046	\$100,046	-4.4%	0.0%
Public Employees Retirement Fund	214	\$63,050	\$68,282	\$86,932	\$97,933	11.6%	12.7%
Pre-2008 Object Code - Temporary Salaries	130	\$74,206	\$102,100	\$102,839	\$90,585	5.1%	-11.9%
Social Security Noncertified	211	\$69,613	\$70,495	\$75,290	\$73,643	1.4%	-2.2%
Miscellaneous Objects	876 - 899	\$14,050	\$49,353	\$22,090	\$42,566	31.9%	92.7%
Water and Sewage	411	\$35,410	\$34,663	\$34,814	\$35,354	0.0%	1.6%
Other Supplies and Materials	615, 660 - 689	\$30,134	\$38,614	\$36,858	\$33,184	2.4%	-10.0%
Other Communication Services	533 - 539	\$18,282	\$13,242	\$20,155	\$23,723	6.7%	17.7%

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						Compound Annual Growth	Percent Change 2014 to 2015
Other Employee Benefits	241 - 290	\$16,335	\$16,893	\$16,335	\$23,400	9.4%	43.3%
Insurance	520	\$3,644	\$4,685	\$3,899	\$20,778	54.5%	432.9%
Board of Education Services	318	\$31,686	\$22,091	\$7,851	\$17,262	-14.1%	119.9%
Removal of Refuse and Garbage	412	\$14,722	\$13,659	\$14,725	\$14,776	0.1%	0.3%
Content	747	\$5,793	\$37,053	\$21,565	\$13,439	23.4%	-37.7%
Travel	580	\$21,182	\$8,805	\$9,110	\$12,031	-13.2%	32.1%
Telephone	531	\$27,258	\$15,098	\$29,256	\$10,890	-20.5%	-62.8%
Other Purchased Services	593	\$4,351	\$425	\$22,412	\$10,846	25.7%	-51.6%
Board Member Compensation	115	\$9,000	\$10,000	\$10,000	\$10,000	2.7%	0.0%
Instructional Programs Improvement Services	312	\$3,813	\$15,431	\$8,951	\$8,320	21.5%	-7.1%
Postage and Postage Machine Rental	532	\$204	\$4,122	\$3,294	\$5,644	129.3%	71.3%
Social Security Certified	212	\$13,125	\$9,121	\$4,096	\$4,172	-24.9%	1.9%
Group Accident Insurance	223	\$3,362	\$3,717	\$3,431	\$3,431	0.5%	0.0%
Computer Hardware	741	\$664	\$94,427	\$120,832	\$3,000	45.8%	-97.5%
Group Life Insurance	221	\$2,966	\$2,953	\$2,966	\$2,966	0.0%	0.0%
Advertising	540	\$3,119	\$1,926	\$5,306	\$2,539	-5.0%	-52.1%
Tires and Repairs	612	\$0	\$1,437	\$1,566	\$745	NA	-52.4%
Heating and Cooling for Buildings - Gas	622	\$3,893	\$2,225	\$797	\$161	-54.9%	-79.9%
Dues and Fees	810	\$6,921	\$4,598	\$1,082	\$100	-65.3%	-90.8%
Equipment	730	\$81	\$0	\$0	\$0	-100.0%	NA
Severance/Early Retirement Pay	213	\$0	\$0	\$20,935	\$0	NA	-100.0%
Teacher Retirement Fund, After 7-1-95	216	\$13,954	\$62,494	\$0	\$0	-100.0%	NA
Buildings	720	\$0	\$255	\$0	\$0	NA	NA
Unemployment Insurance	230	\$13,877	\$8,227	\$858	\$0	-100.0%	-100.0%
Overhead and Operational Total		\$3,389,950	\$3,743,637	\$4,029,802	\$4,316,228	6.2%	7.1%
Non Operational							
Redemption of Principal	831	\$1,145,457	\$1,242,097	\$1,419,843	\$1,515,579	7.3%	6.7%
Interest	832	\$1,045,900	\$1,023,343	\$870,721	\$784,522	-6.9%	-9.9%
Repairs and Maintenance Services	430	\$42,104	\$204,569	\$205,170	\$545,825	89.8%	166.0%
Improvements Other Than Buildings	715	\$15,495	\$25,767	\$233,867	\$316,395	112.6%	35.3%
Equipment	730	\$27,160	\$71,491	\$80,750	\$194,055	63.5%	140.3%
Content	747	\$80,579	\$74,491	\$71,871	\$105,747	7.0%	47.1%
Non - Certified Salaries	120	\$52,920	\$55,614	\$50,493	\$54,661	0.8%	8.3%
Computer Hardware	741	\$10,676	\$364,609	\$176,482	\$49,009	46.4%	-72.2%
Construction Services	450	\$0	\$0	\$26,365	\$40,500	NA	53.6%
Other Supplies and Materials	615. 660 - 689	\$0	\$41,905	\$0	\$33,388	NA	NA
Awards	875	\$0	\$30,000	\$0	\$14,000	NA	NA
Rentals	440	\$8,081	\$6,886	\$7,782	\$12,344	11.2%	58.6%

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Other Professional and Technical Services	319	\$1,268	\$9,921	\$25,995	\$9,197	64.1%	-64.6%
Buildings	720	\$62,807	\$77,138	\$2,645	\$6,321	-43.7%	139.0%
Certified Salaries	110	\$10,862	\$12,224	\$5,199	\$4,341	-20.5%	-16.5%
Social Security Noncertified	211	\$4,048	\$4,255	\$3,863	\$4,188	0.9%	8.4%
Public Employees Retirement Fund	214	\$673	\$0	\$368	\$656	-0.7%	77.9%
Teacher Retirement Fund, After 7-1-95	216	\$511	\$940	\$327	\$364	-8.1%	11.4%
Social Security Certified	212	\$831	\$935	\$398	\$332	-20.5%	-16.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$180	\$54	\$18	\$9	-53.0%	-50.9%
Operational Supplies	611	\$0	\$3,817	\$0	\$0	NA	NA
Travel	580	\$0	\$1,014	\$0	\$0	NA	NA
Wireless Equipment	743	\$14,374	\$0	\$0	\$0	-100.0%	NA
Pupil Services	313	\$0	\$152	\$0	\$0	NA	NA
Non Operational Total		\$2,523,923	\$3,251,221	\$3,182,158	\$3,691,433	10.0%	16.0%
Grand Total		\$12,639,835	\$13,948,856	\$14,771,983	\$15,620,047	5.4%	5.7%